

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
MARK E. FELGER (MF9985) JERROLD N. POSLUSNY, JR. (JP7140) COZEN O'CONNOR A Pennsylvania Professional Corporation LibertyView, Suite 300 457 Haddonfield Road Cherry Hill, NJ 08002 (856) 910-5000 Attorneys for the Debtors	
In re:	Case No. 08-14631(GMB)
SHAPES/ARCH HOLDINGS L.L.C., <u>et al.</u> ,	Judge: Gloria M. Burns
Debtors.	Chapter: 11

**ORDER EXPUNGING AND DISALLOWING ADMINISTRATIVE CLAIM OF
THE STATE OF NEW JERSEY DIVISION OF TAXATION**

The relief set forth on the following page, numbered two (2), is hereby **ORDERED**.

Page 2

Shapes/Arch Holdings L.L.C., et al.

Case No. 08-14631 (GMB)

Order Expunging and Disallowing Administrative Claim of the State of New Jersey Division of Taxation

Upon consideration of the above-captioned debtors' (the "Debtors")¹ objection (the "Objection") to the administrative claim of the State of New Jersey Division of Taxation ("New Jersey") seeking to expunge and disallow the proof of claim, any responses or objections thereto, notice of the Motion appearing appropriate, and for cause shown, it is hereby **ORDERED**:

1. That the Objection is SUSTAINED.
2. That New Jersey's administrative proof of claim identified as claim no. 873 on the claims register is hereby expunged and disallowed in its entirety; and
3. That the Debtors' and the Class 10 Liquidating Trustee's rights to file other objections to claims, including the claim referenced in this Objection is hereby fully reserved.

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¹ Unless otherwise defined herein, capitalized terms shall have the same meaning ascribed to them in the Objection.